

**LOWER MAKEFIELD TOWNSHIP  
2018 ANNUAL OPERATING BUDGET  
GOLF COURSE FUND  
REVENUES**

ND NO. 15

DEPT.	ACCOUNT	2016 ACTUAL	2017 BUDGET	2017 YTD - 07/31/17	2017 PROJECTED	2018 BUDGET
100	<b>1/1 CASH BALANCE</b>	414,409	277,036	202,069	277,036	380,312
	<b><u>REVENUES:</u></b>					
341	<b>INTEREST EARNINGS</b>					
	000-Interest Earnings	0	0	644	0	0
367	<b>GOLF PARTICIPATION FEES</b>					
	100-Greens Fees	1,301,056	1,422,400	743,823	1,316,700	1,406,275
	110-Practice Range Revenue	170,137	163,300	108,765	172,100	170,300
	120-Cart Revenue	504,896	451,824	288,783	514,870	513,060
	130-Clothing	52,092	33,279	25,546	40,675	41,650
	131-Accessories	0	12,800	0	11,400	12,800
	132-Balls/Gloves	0	44,600	0	39,700	40,800
	133-Clubs	0	36,950	0	32,885	32,950
	134-Bags/Other Merchandise	143,874	29,850	61,718	41,300	41,850
	135-Lessons - Junior Camp	54,314	49,800	35,352	54,000	52,800
	136-Club Rental	0	0	0	0	0
	138-Handicap Fee	16,295	12,300	16,840	17,300	17,000
	139-Other Revenue	17,276	12,300	11,005	12,000	12,300
	140-Food	346,448	433,000	101,464	215,000	220,000
	141-Beverage	64,961	64,700	32,233	53,600	59,000
	142-Beer	168,455	170,400	79,733	154,250	170,000
	143-Liquor	70,205	65,900	30,690	52,000	55,000
	144-Wine	19,071	14,200	8,239	14,000	16,000
	147-Other Revenue	62,721	28,000	31,530	0	0
	150-Food Sales - Banquet	0	0	80,394	133,500	220,000
	151-Beverage Sales - Banquet	0	0	2,242	12,500	17,000
	152-Beer Sales - Banquet	0	0	2,256	17,750	20,000
	153-Liquor Sales = Banquet	0	0	9,832	19,000	21,000
	154-Wine Sales - Banquet	0	0	2,678	5,000	5,500
	192-Interest Income	1,301	0	287	0	0
	195-Other G & A Revenue	10,875	0	11,005	13,500	13,000
	<b>DEPARTMENT TOTALS</b>	3,003,979	3,045,603	1,684,415	2,943,030	3,158,285
380	<b>MISCELLANEOUS REVENUES</b>					
	000-Miscellaneous Revenue	0	0	0	0	0
391	<b>REVENUES</b>					
	100-Sale of Fixed Assets	0	0	0	0	0
392	<b>INTERFUND TRANSFER</b>					
	001-Transfer from General Fund	0	0	565,000	0	0
	016-Transfer from Golf Capital					
	<b>DEPARTMENT TOTALS</b>	0	0	565,000	0	0
	<b>TOTAL REVENUES</b>	3,003,979	3,045,603	2,250,059	2,943,030	3,158,285
	<b>TOTAL FUNDS AVAILABLE</b>	3,418,388	3,322,639	2,452,128	3,220,066	3,538,597

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453	<b>GOLF COURSE</b>					
	800-Depreciation Expense	0	0	0	0	0
462	<b>COURSE &amp; GROUNDS</b>					
	100-Course & Grounds Salaried	101,949	149,758	50,423	85,150	169,259
	101-Course & Grounds Hourly	183,151	148,101	99,250	174,700	151,452
	150-Benefits	17,569	36,101	7,145	8,400	8,400
	161-FICA	34,008	22,786	18,825	19,879	24,524
	162-Unemployment Compensation Tax	0	0	0	23,683	29,826
	191-Laundry - Uniforms	6,974	3,225	1,574	1,923	1,725
	200-Supplies	10,896	9,000	5,056	7,366	8,000
	222-Chemicals	94,170	66,500	41,381	64,281	70,000
	223-Fertilizer	23,632	30,000	21,117	25,464	28,000
	224-Seeds/Trees Expenses	2,349	2,000	295	2,545	2,500
	232-Gas/Oil	10,193	22,600	2,375	9,384	10,500
	260-Small Tools	1,520	1,200	1,394	1,564	1,200
	300-Outside Services	2,875	2,000	1,968	3,322	3,000
	317-Education & Training	765	1,100	530	1,080	1,100
	321-Telephone and fax	0	0	0	0	0
	322-Aquatic Weed Management	2,450	2,500	2,050	2,500	2,500
	323-Irrigation	11,090	8,750	3,646	6,442	7,750
	324-Port-O-Lets	382	864	455	887	864
	326-Sand/Top Dressing	10,579	5,600	3,183	5,837	5,600
	329-Course & Grounds Travel	307	2,200	957	1,957	2,200
	335-Tournament Expenses	588	0	0	0	0
	354-Worker's Compensation	4,879	8,700	5,616	7,621	8,700
	362-Utilities - Pump House	14,361	15,350	4,243	12,521	14,750
	363-Water	4,960	5,000	4,693	4,943	5,000
	364-Utilities - Maintenance Building	2,052	6,500	3,172	5,185	6,500
	370-Equipment Lease	70,811	70,800	41,300	70,800	70,800
	371-Equipment Rental	800	5,050	1,771	2,571	4,250
	373-Building Management	476	1,500	206	750	1,500
	374-Repairs & Maintenance	23,216	15,000	12,901	0	9,500
	376-Landscape Expenses	6,903	3,000	1,353	4,350	4,500
	420-Subscriptions	3,629	520	1,005	500	520
	480-Course & Grounds Miscellaneous	368	1,000	0	700	900
	481-Other Course & Ground Expenses	0	2,000	0	0	0
	700-Capital Purchases	5,000	0	44,880	38,516	42,500
	<b>DEPARTMENT TOTALS</b>	652,903	648,705	382,764	594,821	697,820
463	<b>PRACTICE RANGE</b>					
	200-Supplies	4,062	3,500	4,997	5,575	3,500
	201-Range Balls	18,091	16,500	12,375	13,375	17,500
	<b>DEPARTMENT TOTALS</b>	22,153	20,000	17,372	18,950	21,000
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FUND NO. 15

DEPT.	ACCOUNT	2016 ACTUAL	2017 BUDGET	2017 YTD - 07/31/17	2017 PROJECTED	2018 BUDGET
464	<b>CARTS</b>					
	101-Carts - Hourly	92,225	66,617	13,492	85,767	73,078
	150-Benefits	412	0	0	0	0
	161-FICA	11,027	5,096	1,765	6,561	5,590
	162-Unemployment Compensation Tax	0	6,195	0	6,259	6,976
	200-Supplies	12,633	700	4,601	5,200	0
	260-Minor Equipment - Carts	0	0	0	300	700
	374-Repairs & Maintenance	0	1,500	0	650	1,500
	380-Cart Lease	60,443	81,600	33,315	81,600	81,600
	<b>DEPARTMENT TOTALS</b>	176,741	161,708	53,173	186,337	169,444
465	<b>PRO SHOP</b>					
	100-Pro Shop - Salaried	117,294	99,944	64,278	99,961	96,864
	101-Pro Shop - Hourly	53,671	29,545	32,956	45,744	30,323
	150-Benefits	4,914	6,000	639	1,000	3,600
	161-FICA	20,871	9,906	11,968	16,004	9,730
	162-Unemployment Compensation Tax	0	12,043	0	3,315	11,828
	180-Cost of Goods Sold - Merchandise	150,969	111,936	64,506	120,000	131,075
	191-Laundry - Uniforms	0	4,100	5,970	6,500	6,350
	199-Comission	0	0	0	1,200	2,900
	200-Supplies	740	700	1,605	2,500	1,000
	203-Score Cards	1,324	2,500	3,060	3,100	3,100
	206-Miscellaneous Supplies	20	2,500	276	500	1,000
	211-Handicap Expenses	10,816	10,500	10,514	11,000	10,500
	317-Education & Training	(194)	2,100	45	100	1,100
	335-Tournament Expense	0	1,200	715	1,200	1,200
	354-Worker's Compensation	4,127	6,300	4,077	3,767	6,300
	374-Repairs & Maintenance	0	1,750	0	0	1,750
	400-Over/Short	(396)	0	0	0	0
	419-Golf Club Rental Expense	4,686	1,500	0	0	0
	420-Dues and Subscriptions	0	3,175	1,937	3,630	3,675
	481-Other Pro Shop Expenses	3,132	0	3,036	3,500	3,000
	<b>DEPARTMENT TOTALS</b>	371,975	305,699	205,582	323,021	325,295
466	<b>FOOD &amp; BEVERAGE</b>					
	100-Food & Beverage - Salaried	127,042	87,913	70,731	91,840	97,491
	101-Food & Beverage - Hourly	170,040	180,019	86,084	162,267	176,545
	150-Benefits	(506)	0	2,269	4,270	5,760
	161-FICA	36,137	20,497	19,972	19,440	20,964
	162-Unemployment Compensation Tax	0	24,918	0	25,590	25,485
	180-Cost of Goods Sold - Food	139,872	147,220	78,545	139,400	160,800
	181-Cost of Goods Sold - Beverage	15,537	18,116	10,759	18,200	18,536
	182-Cost of Goods Sold - Beer	49,666	54,528	27,483	55,040	59,088
	183-Cost of Goods Sold - Liquor	15,194	18,683	11,318	19,980	20,043
	184-Cost of Goods Sold - Wine	5,638	4,824	4,260	5,400	5,334
	185-Cost of Goods Sold - Banquet	0	6,160	0	0	0
	191-Laundry - Uniforms	1,043	2,000	1,227	1,667	2,000
	192-Laundry - Linens	5,958	8,900	3,628	7,636	7,950
	200-Bar Supplies	816	800	318	518	800
	201-China/Glass/Silver	79	3,100	801	1,512	3,100
	202-Cleaning Supplies	2,333	3,000	1,501	2,644	3,000
	203-Dining Room Supplies	0	0	0	0	0

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cont.	204-Kitchen Supplies	12,073	5,850	3,418	6,257	5,850
	205-Paper Supplies	5,010	4,300	2,903	5,311	5,750
	206-Miscellaneous Supplies	518	2,000	432	1,404	2,000
	209-Flowers/Decorations	408	300	167	535	600
	215-Licenses & Permits	3,849	2,750	1,280	2,780	2,750
	225-Meals & Entertainment	0	2,400	147	947	2,400
	300-Outside Services	10,127	25,700	2,145	18,603	25,700
	317-Education & Training	834	200	1,102	1,102	600
	341-Printing/Reproduction	1,733	0	0	0	0
	354-Worker's Compensation	4,760	7,502	3,196	499	7,640
	371-Equipment Rental	5,004	0	6,097	6,100	6,500
	374-Repairs & Maintenance	10,266	2,900	6,265	8,773	8,000
	381-Other Food & Beverage Expenses	3,326	2,700	1,055	2,554	2,700
	400-Over/Short	(98)	0	(121)	0	0
	<b>DEPARTMENT TOTALS</b>	626,659	637,280	346,982	610,269	677,386
467	<b>Marketing</b>					
	340-Advertising	14,331	19,450	14,094	17,500	16,450
	345-Tournaments	0	7,500	6,930	8,500	7,500
	346-Cyber Golf	150	0	0	0	0
	347-Collateral	27,960	0	0	0	0
	350-Website	0	12,500	2,889	11,000	11,000
	<b>DEPARTMENT TOTALS</b>	42,441	39,450	23,913	37,000	34,950
468	<b>General &amp; Administrative</b>					
	100-General & Administrative - Salarie	156,160	134,944	83,377	118,231	120,810
	101-General & Administrative - Hourly	0	5,472	0	0	3,420
	150-Benefits	14,363	7,200	6,839	7,450	3,600
	161-FICA	16,155	11,673	9,290	12,060	9,242
	162-Unemployment Compensation Tax	0	3,104	0	3,205	2,779
	191-Laundry - Uniforms	2,333	0	0	0	0
	192-Staff Uniforms	365	1,000	674	857	1,000
	202-Cleaning Supplies	1,387	800	888	1,254	1,200
	207-Bathroom Supplies	4,247	3,500	2,291	3,467	3,500
	210-Office Supplies	5,406	6,500	4,272	6,874	6,600
	215-Taxes, Licenses & Permits	284	2,000	270	1,000	1,000
	225-Meals & Entertainment	26	700	80	450	700
	300-Outside Services	11,752	12,000	6,145	12,418	12,000
	312-Management Fees	90,000	96,000	52,500	90,000	91,800
	317-Education & Training	0	500	895	995	600
	321-Telephone	9,064	7,850	5,250	8,250	7,850
	325-Postage/Messenger	2,118	1,200	983	1,325	1,200
	329-Travel	5,419	2,300	1,983	4,645	4,800
	338-Credit Card Charges	52,119	48,250	21,878	51,350	51,000

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cont.	339-Bank Charges	1,693	0	432	1,589	1,600
	340-Advertising & Promotion	0	0	0	0	0
	341-Printing/Reproduction	0	2,500	1,626	1,675	1,250
	342-Employee Procurement	773	800	0	500	800
	343-Data Processing Expenses	12,005	4,400	6,776	11,900	12,100
	354-Worker's Compensation	2,336	2,699	1,657	2,667	2,416
	360-Utilities - Clubhouse	36,747	55,000	25,285	44,231	50,000
	361-Water	12,294	5,800	4,694	6,700	6,300
	362-Cable TV	3,045	3,000	1,679	2,964	3,000
	372-Security	1,347	1,600	911	1,565	1,600
	374-Repairs & Maintenance	0	0	0	0	0
	375-Clubhouse Maintenance	21,128	15,000	121,545	18,730	18,000
468	376-Equipment Maintenance	120	0	3,364	8,136	11,500
	401-Bad Debt Expense	0	0	0	0	0
	420-Dues & Subscriptions	2,098	3,750	2,220	3,700	3,750
	480-Miscellaneous	18,022	4,000	1,310	2,500	2,800
	481-Other General & Admin Expenses	0	6,200	0	2,000	2,000
	369-Garbage Removal	0	0	0	4,200	4,200
	700-Capital Purchases	8,950	0	0	51,595	37,234
	<b>DEPARTMENT TOTALS</b>	491,756	449,742	369,114	488,483	481,651
471	<b>Debt Principal</b>					
	000-Debt Principal 2010/2015	540,000	565,000	565,000	565,000	585,000
	005-Debt Principal 2013A	5,000	0	0	5,000	25,000
	<b>DEPARTMENT TOTALS</b>	545,000	565,000	565,000	570,000	610,000
472	<b>Debt Interest</b>					
	002-Debt Interest - D.V.R.F.A.	90,884	76,500	23,341	76,500	86,000
	003-Debt Interest - GOB 2010/2015	129,900	110,500	49,600	110,500	88,500
	005-Debt Interest - GOB 2013A	40,906	40,000	20,391	35,000	44,500
	<b>DEPARTMENT TOTALS</b>	261,690	227,000	93,332	222,000	219,000
492	<b>Transfers</b>					
	001-Transfer to General Fund	25,000	25,000	14,583	25,000	25,000
	<b>TOTAL EXPENDITURES</b>	3,216,319	3,079,584	2,071,815	3,075,881	3,261,546
	<b>EXCESS REVENUES OVER EXPENDITURES</b>	(212,340)	(33,981)	178,244	(132,851)	(103,261)
	<b>ENDING FUND BALANCE</b>	202,069	243,055	380,312	144,185	277,051
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